

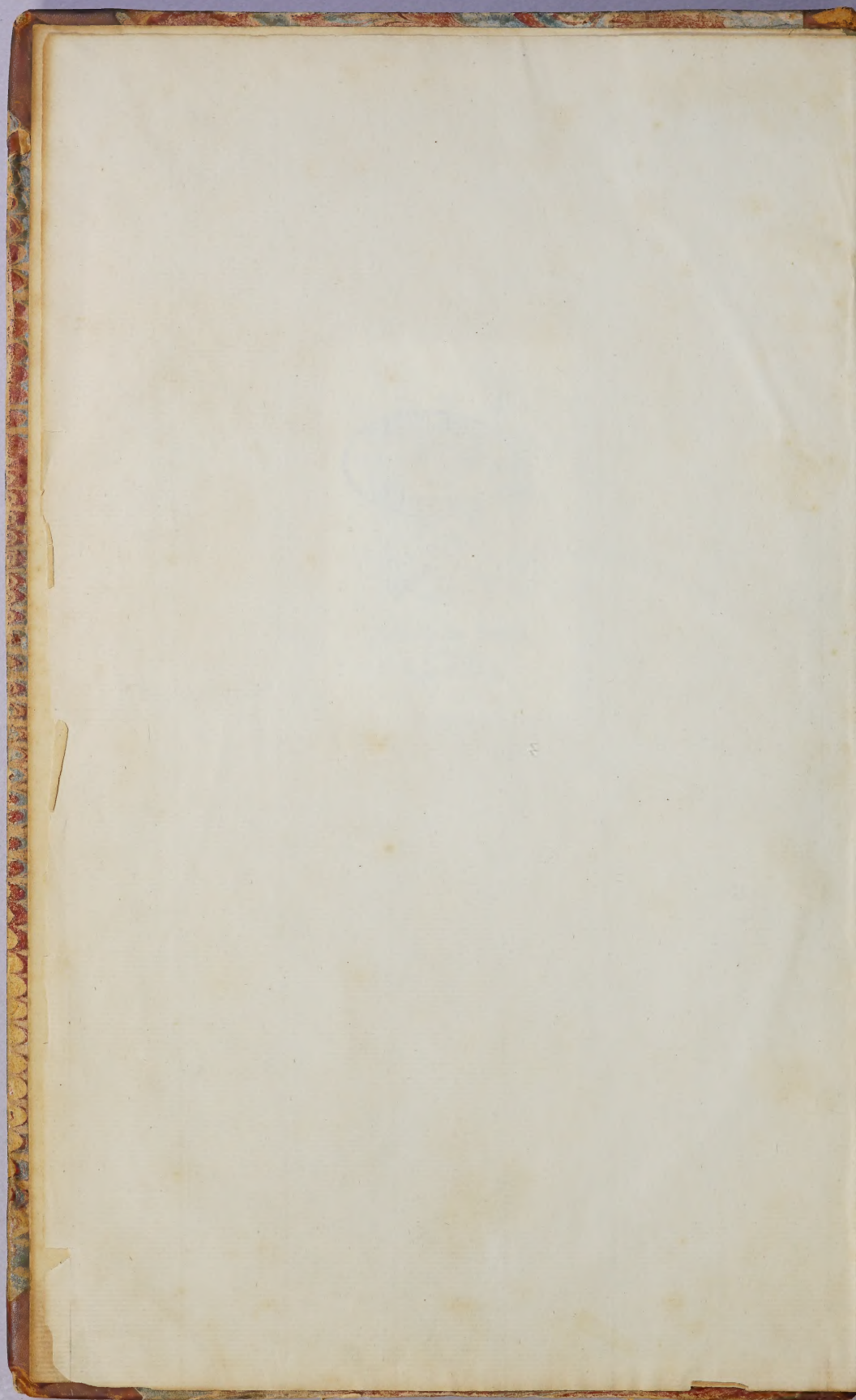


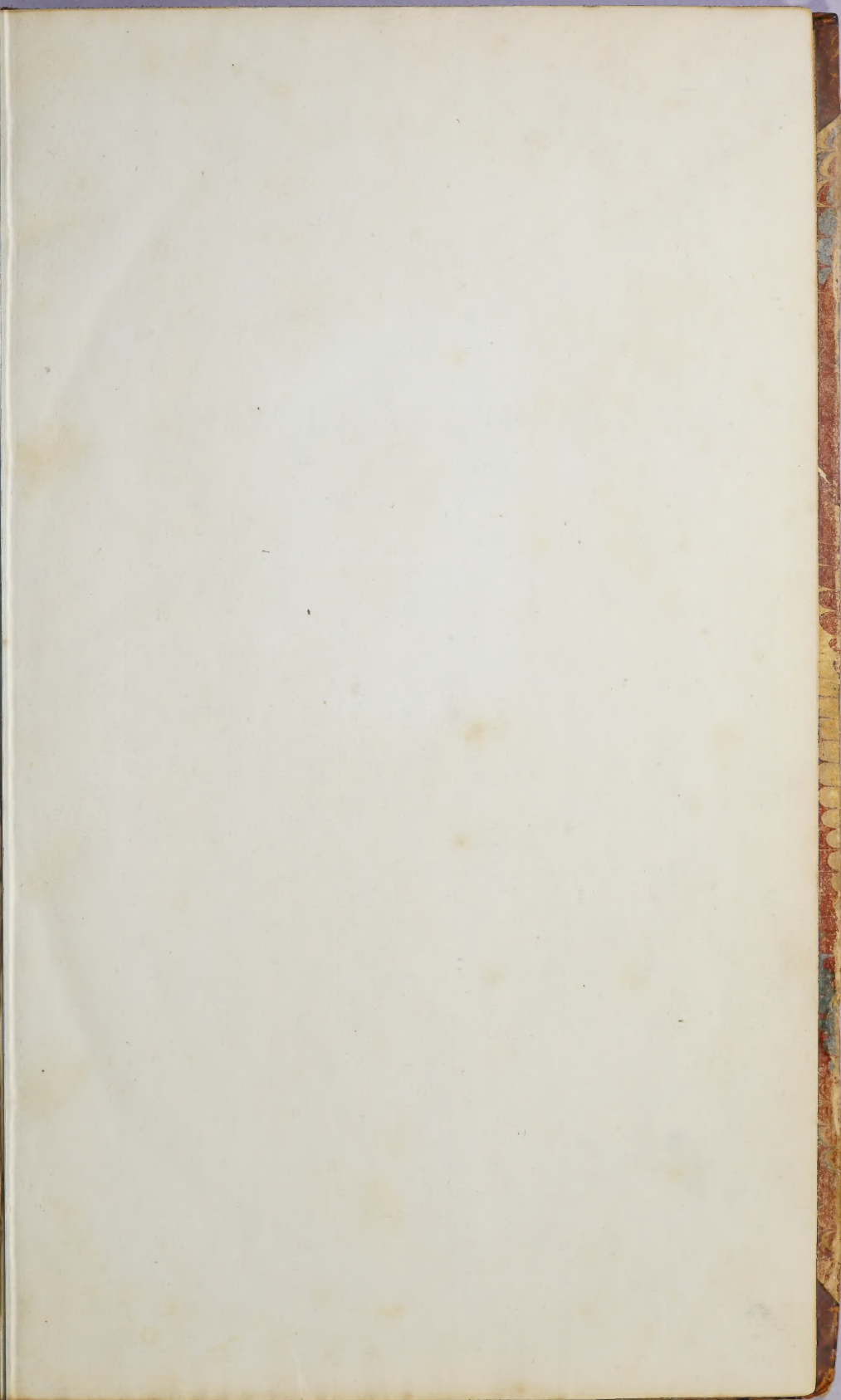
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Secretary of the Treasury.

The Honorable WILLIAM SMITH, Esquire, }
Chairman of the Committee of Ways and }
Means, of the House of Representatives. }

L E T T E R

FROM THE

SECRETARY OF THE TREASURY,

ACCOMPANYING

AN ABSTRACT OF THE OFFICIAL EMOLUMENTS AND
EXPENDITURES OF THE OFFICERS OF THE
CUSTOMS, FOR THE YEAR 1795.

AS ALSO,

AN EXPLANATORY LETTER THEREON,

FROM THE

COMPTROLLER OF THE TREASURY.

—4th APRIL, 1796.—

Referred to the Committee of Commerce and Manufactures.

THE T. H. R.

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TREASURY DEPARTMENT,

April 4th, 1796.

Sir,

I HAVE the honour to transmit herewith a Letter from the Comptroller of the Treasury, dated the second instant, with the Abstract required by the fourth section of the act entitled "An Act relative to the compensations of certain officers employed in the collection of the duties of impost and tonnage," passed February 14th, 1795.

I have the honour to be,

With perfect respect,

Sir,

Your obedient servant,

OLIVER WOLCOTT,

Secretary of the Treasury.

The honourable

The SPEAKER of the House of Representatives
of the United States.

TREASURY DEPARTMENT,

COMPTROLLER'S OFFICE, April 2d, 1796.

SIR,

I HAVE the honor to transmit to you, to be laid before Congress, an abstract of the official emoluments and expenditures of the several collectors, naval officers, and surveyors in the United States, which has been framed from documents rendered to this office, in pursuance of the fourth section of "An Act relative to the compensations of certain officers employed in the collection of the duties of impost and tonnage," passed February 14th, 1795.

The compensations established by that Act were to commence on the first day of April then next ensuing; and the officers of the customs were directed, in the circular instructions issued thereon from this office, that their returns for the year 1795 should commence with that period. In some few instances, however, returns have been inadvertently rendered for the whole year, and in that form are introduced into the Abstract, where there has not been opportunity to procure a correct substitute. Those which commence at a subsequent period, are from offices created by the Act of February 26th 1795, or from districts, in which a vacancy has existed, and the accounts of former officers have not been procured or communicated by their successors.

It may be material to observe, that in regard to such part of the emoluments of collectors as arises from *commission*, this Abstract does not accurately exhibit the operation of the Act to which it relates. The monies received or secured, previous to April 1st 1795, were but in a few instances wholly paid into the treasury, or accounted for in the three subsequent quarters. Of course, the commissions credited in the returns, on which this Abstract is founded, are generally pursuant to former laws. To a few small ports only, this remark is not applicable.

Such observations, accompanying any of the returns, as have appeared to be interesting to the officers communicating them, or to the public service, will be found subjoined to the Abstract. It will be perceived that many of the remarks have not a mere local reference, but apply equally to the situation of officers, who have chosen to remain silent on the subject of an increased compensation.

An earlier preparation of this document, to the degree of completion which was desirable, has been prevented by a delay in transmitting the requisite returns from some of the districts. The deficiencies which still exist will be supplied by a communication of the accounts not yet forwarded, if they should be seasonably received.

With perfect respect,

I have the honour to be,

Sir,

Your most obedient humble servant,

JOHN DAVIS,
Comptroller.The Honourable OLIVER WOLCOTT, jun. Esq.
Secretary of the Treasury.

Abstract of Official Emoluments and Expenditures of the Officers of the Customs of the United States,

Transmitted to the Comptroller of the Treasury, conformably to an Act of Congress, passed February 14th, 1795:

States.	Districts.	Collectors.	Naval Officers.	Surveyors.	Places of Residence.	For what Period.	Emoluments.					Expenditures.					Balances.	
							Salary.	Fees.	Commissions.	Rents and Penalties.	Amount.	Clerk hire.	Stationary.	Office rent and fuel.	Other official expenses.	Amount.	In favour of the officers.	Against the officers.
							Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	
New Hampshire	Portsmouth (1)	Joseph Whipple	Eleazer Ruffel	-	Portsmouth	From Apr. 1 to Dec. 31, 1795.	75. 292.88	292.88	604.58	-	972.46	142.42	17.36	125.79	4.25	289.82	682.64	
Massachusetts *	Newbury-Port	Dudley A. Tyng	-	Thomas Martin	Newbury-port	-	112.50 292.88	292.88	-	-	405.38	-	9.73	41.50	30.	81.23	324.15	
	-	-	Jonathan Titcomb	-	-	-	-	213.24	-	-	325.74	-	-	-	-	-	325.74	
	-	-	-	Michael Hodge	-	April 1.	-	511.82	973.20	-	1485.02	410.	51.16	54.15	46.22	561.53	923.49	
	Gloucester	William Tuck	-	-	Gloucester	-	75. 487.27	487.27	-	-	562.27	30.	23.80	18.	5.47	77.27	485.	
	-	-	-	Sam. Whittemore	-	-	112.50 385.21	385.21	-	-	497.71	-	2.01	42.25	-	44.26	453.45	
	Salem and Beverly	Joseph Hiller	-	-	Salem	-	75. 200.	200.	394.07	-	669.07	-	38.	61.	132.	231.	438.07	
	-	-	Willam Pickman	-	-	-	90.	79.75	-	-	169.75	-	8.64	26.	-	34.64	134.36	
	-	-	-	Barth. Putnam	-	-	-	794.57	2579.36	-	3373.93	560.35	58.26	43.82	46.22	708.65	2265.28	
	-	-	-	Josiah Batchelder	Beverly	-	75. 794.56	794.56	-	-	869.56	120.	19.42	14.60	15.41	169.43	700.13	
	-	-	-	Jerem. Stanford	Ipswich	-	150. 386.71	386.71	-	-	536.71	45.	9.	52.	-	106.	430.71	
	Marblehead	Samuel R. Gerry	-	-	Marblehead	-	90. 59.94	59.94	-	-	149.94	4.50	4.50	17.50	-	26.50	123.44	
	Boston, &c.	Benjamin Lincoln	-	-	Boston	-	75. 28.74	28.74	-	-	103.74	-	20	13.	19	13.39	90.	
	-	-	James Lovell	-	-	-	-	37.50 263.25	263.25	187.19	-	587.94	60.	22.10	57.	10.	149.10	438.84
	-	-	-	-	Thomas Melvill	-	-	3091.95	6002.41	-	9094.36	2490.	218.73	99.45	61.10	2869.28	6225.08	
	-	-	-	-	-	-	-	-	3091.08	-	42.66	-	100.85	63.88	-	164.74	2069.	
	-	Plymouth (2)	William Watton	-	-	Plymouth	-	-	2304.96	-	-	2304.96	-	39.84	50.16	60.	150.	2154.96
	-	Barnstable	Joseph Oris	-	-	Barnstable	-	75. 265.02	265.02	50.16	-	390.18	30.	10.	30.	-	70.	320.18
	-	Nantucket	Stephen Hufley	-	-	Sherburne	-	75. 232.15	232.15	86.07	-	393.22	37.60	20.51	30.	10.	98.11	295.11
	-	Edgartown	John Peafe	-	-	Edgartown	-	75. 351.31	351.31	54.68	-	480.99	7.50	8.52	21.	-	37.02	443.97
	-	New Bedford	Edward Pope	-	-	New Bedford	-	75. 15.10	15.10	69	-	90.79	6.	3.	19.	8.	36.	54.79
-	Dighton	Hodjiah Balies	-	-	Dighton	-	75. 330.58	330.58	79.16	-	484.74	-	17.	24.	12.	53.	431.74	
-	York	Joseph Tucker	-	-	York	-	37.50 321.75	321.75	150.43	-	509.68	45.	15.99	22.50	-	83.49	426.19	
-	Biddeford, &c.	Jeremiah Hill	-	-	Biddeford	-	112.50 148.20	148.20	32.88	-	293.58	-	11.40	14.	2.50	27.90	265.68	
-	Portland, &c.	Nath. F. Foidick	-	-	Portland	From Apr. 1 to Dec. 31, 1795.	75. 643.07	643.07	263.44	-	981.51	78.	14.88	18.58	-	111.46	870.05	
-	-	-	-	James Lunt	-	-	-	522.03	383.94	-	905.97	150.	33.50	43.75	-	227.25	678.72	
-	Bath	William Webb	-	-	Bath	-	75. 241.73	241.73	-	-	316.73	-	4.50	9.	7.41	20.91	298.82	
-	Wiscasset	Francis Cook	-	-	Wiscasset	-	37.50 422.57	422.57	133.99	-	594.06	-	7.12	33.	22.	62.12	531.93	
-	Penobscot	John Lee	-	-	Penobscot	No return.	37.50 462.35	462.35	150.78	-	650.63	-	20.	30.	6.	56.	594.63	
-	Frenchman's bay	Melaniah Jordan	-	-	Frenchman's bay	-	-	-	-	-	-	-	-	-	-	-	-	
-	Machias	Stephen Smith	-	-	Machias	-	75. 58.65	58.65	8.88	-	142.53	60.	7.25	20.	12.	99.25	43.28	
-	Pasamaquoddy	L.F.de Lefdernier	-	-	Pasamaquoddy	No return.	75. 65.50	65.50	2.30	-	142.80	15.	12.70	18.	-	45.70	97.10	
-	Waldoborough	Water. Thomas	-	-	Waldoborough	From June 1st to April 10th.	58.34 40.	118.15 8.25	10.62	-	187.11 48.25	105.	19.39 1.	17.	-	141.39 1.	45.72 47.25	
Rhode Island.	Newport	William Ellery	-	Thomas Voel	Thomaston	-	75. 361.39	361.39	776.37	-	1212.76	450.	15.75	39.31	70	505.76	707.00	
	-	-	(4) Robert Crooke	-	Newport	-	75. 369.31	369.31	-	-	436.93	15.	7.81	24.	-	46.81	389.58	
	-	-	-	Daniel Lyman	-	-	97.50 27.28	27.28	-	-	369.78	-	3.	21.50	-	24.50	345.28	
	-	-	-	Thomas Arnold	East Greenwich	-	75. 5.11	5.11	-	-	80.11	1.50	11.	-	-	12.50	67.61	
	-	-	-	Nathaniel Phillips	Warren	No return.	112.50 7.50	7.50	-	-	120.	-	2.39	10.50	-	12.89	107.11	
	-	-	-	Samuel Bofworth	Bristol	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	George Stillman	Pawcatuck river	-	112.50 46.08	46.08	-	-	158.58	-	2.	12.	4.50	18.50	140.08	
	Providence	Jeremiah Olney	-	-	Providence	-	75. 7.20	7.20	-	-	82.20	-	56	-	1.50	2.06	80.14	
	-	-	(3) E. Thompson	-	-	-	-	-	532.41	1504.56	-	2036.97	987.28	73.44	41.75	3.21	1105.70	931.27
	-	-	-	William Baran	-	-	75. 552.41	552.41	-	-	607.41	150.	29.23	36.72	3.21	219.19	388.22	
Connecticut	New London	Jed. Huntington	-	Joseph Aborn	Patuxet	-	97.50 344.07	344.07	-	-	441.57	100.	3.25	22.	-	125.25	316.32	
-	-	-	-	Nathan. Richards	New London	-	75. 6.08	6.08	-	-	81.08	-	75	9.	-	9.75	71.33	
-	-	-	-	-	-	-	-	982.58	1078.57	-	2061.15	-	51.50	55.43	-	106.93	1954.22	
-	New Haven	David Austin	-	Jonathan Palmer	Stonington	-	75. 265.11	265.11	-	-	340.11	-	6.18	26.25	17.67	50.10	290.01	
-	-	-	-	-	New Haven	-	75. 54.01	54.01	-	-	129.91	-	3.45	27.59	6.	36.95	92.60	
-	Fairfield	Samuel Smedly	-	William Munson	Fairfield	From Apr. 1 to Dec. 31, 1795.	37.50 386.46	386.46	517.76	-	941.72	150.	24.33	54.	4.	232.33	700.39	
-	Middletown	George Phillips	-	-	Middletown	-	90. 150.10	150.10	-	-	240.10	-	1.25	18.50	12.33	32.08	208.02	
-	-	-	-	-	-	June 1.	75. 281.97	281.97	209.27	-	566.24	-	35.	40.	10.	85.	431.24	
-	-	-	-	Comfort Sage	Middletown	No return.	58.33 454.33	454.33	20.93	-	539.59	24.	120.	30.	10.	184.	355.59	
-	-	-	-	Rich. Dickinson	Saybrook	June 1.	70.	95.68	-	-	165.68	-	2.75	25.	9.96	37.71	127.97	

* This return includes the emoluments and expenditures of Mr. Wigglesworth, former collector of the district, from April 1st to July 13th, 1795, when Mr. Tyng entered on the duties of the office.

Abstract of Official Emoluments and Expenditures, &c.

States.	Districts.	Collectors.	Naval Officers.	Surveyors.	Places of Residence.	For what Period.	Emoluments.					Expenditures.					Balances.	
							Salary.	Fees.	Commissions.	Fines and Penalties.	Amount.	Clerk hire.	Stationary.	Office rent and fuel.	Other official expenses.	Amount.	In favour of the officer.	Against the officer.
							Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.
Connecticut	Middletown	-	-	(5) Sol. Porter	Hartford	From Aug. 29 to Dec. 31, 1795.	39.	16.89	-	-	55.89	-	8.75	20.	4.	32.75	23.14	
New-York	Sagg Harbour	(6) H. P. Dering	-	-	Sagg Harbour	-	75.	48.	34.97	-	157.97	-	5.	15.	2.50	22.50	135.47	
-	New-York	(*) John Lamb	Benjamin Walker	-	New-York	From Apr. 1 to Dec. 31, 1795.	-	4804.01	6374.53	-	11,178.54	5043.75	568.47	255.	95.81	5963.03	5215.51	
-	-	-	-	-	-	From Jan. 1 to Dec. 31, 1795.	-	2987.25	-	-	2987.25	800.	27.45	107.50	-	934.95	2052.30	
-	Champlain	M. L. Woolsey	-	John Lasher	Champlain	No return.	-	-	-	-	-	-	-	-	-	-	-	
-	Hudson	Henry Malcolm	-	-	Hudson	June 1.	58.33	121.32	5.55	-	185.20	4.50	60.35	39.33	21.84	126.02	59.18	
-	-	-	-	J. C. Ten Broeck	-	July 1.	70.	46.99	-	-	116.99	-	1.	19.	-	-	96.99	
-	-	-	-	Henry I. Bogart	Albany	No return.	-	-	-	-	-	-	-	-	-	-	-	
New-Jersey	Perth Amboy	John Halsted	-	-	Perth Amboy	April 1.	90.	184.40	149.47	-	423.87	-	10.	40.	50.	373.87		
-	Burlington	Moses Kempton	-	-	Burlington	-	75.	1.	14.94	-	90.94	25.	2.	10.	30.	67.	23.94	
-	Lit. Egg Harbour	Eli Elmer	-	Ebenezer Tucker	Lit. Egg Harbour	-	90.	15.39	-	-	105.39	-	4.55	43.04	6.09	53.68	51.71	
-	Bridgetown	Constant Somers	-	-	Bridgetown	-	75.	63.20	2.53	-	104.78	10.	10.	-	-	26.	114.78	
-	Gr. Egg Harbour	-	-	-	Gr. Egg Harbour	No return.	-	-	-	-	-	-	-	-	-	-	-	
Pennsylvania	Philadelphia	(7) Sharp Delany	Wil. Macpherfon	William Jackson	Philadelphia	-	-	5490.41	6040.28	-	11,530.69	5025.	459.79	788.75	983.41	7256.95	4273.74	
-	-	-	-	-	-	-	-	5490.40	-	-	5490.40	1100.	153.20	262.92	-	1516.18	3974.82	
-	-	-	-	-	-	-	-	3476.36	-	-	3476.36	450.	126.30	237.50	52.72	860.52	2609.84	
-	-	-	-	-	-	-	-	628.60	-	-	703.60	-	86.	120.	34.	240.	463.60	
Delaware	Wilmington	(8) George Bush	-	-	Wilmington	-	75.	2545.66	5316.58	-	7862.24	1800.	463.39	371.73	196.37	2830.49	5031.75	
Maryland	Baltimore	Robert Purviance	Nath. Ramfay	(10) D. Delozier	Baltimore	From Apr. 1 to Dec. 31, 1795.	-	255.66	-	-	2545.66	544.59	154.13	148.07	72.29	911.88	1633.78	
-	-	-	-	-	-	-	-	1345.11	-	-	1345.11	-	33.77	50.89	42.81	127.47	1217.64	
-	Chester	Jeremiah Nicols	-	-	Chester	-	150.	31.05	2.24	-	183.29	-	1.60	32.	-	33.60	149.69	
-	Oxford	Robert Banning	-	-	Oxford	-	112.50	83.07	4.84	-	200.41	-	12.	70.	-	82.	118.41	
-	Vienna	James Frazier	-	-	Vienna	-	112.50	190.25	4.77	-	307.52	90.	12.25	20.	4.	126.25	181.27	
-	Snow-hill	William Selby	-	-	Snow-hill	-	75.	91.01	21.55	-	187.56	-	6.	16.	-	22.	105.56	
-	Annapolis	John Randall	-	-	Annapolis	-	150.	46.78	2.12	-	198.90	-	6.16	66.50	-	72.66	126.24	
-	Nottingham	(9) George Biscoe	-	Charles Chilton	Nottingham	-	112.50	75.30	1.15	-	188.95	187.50	5.	22.50	1.	216.	27.35	
-	-	-	-	-	Town Creek	-	75.	9.50	-	-	84.50	-	50	22.50	-	23.	61.50	
-	Cedar Point	John C. Jones	-	Robert Cheley	Cedar Point	-	150.	66.80	3.	-	219.80	189.66	6.23	-	-	195.89	23.90	
-	-	-	-	Richard Jordan	Saint Mary's	-	112.50	2.50	-	-	115.	-	1.50	-	-	1.50	113.50	
-	-	-	-	-	Lewellenburgh	No return.	-	-	-	-	-	-	-	-	-	-	-	
Virginia	Georgetown	James M. Lingan	-	-	Georgetown	-	37.50	261.55	231.15	-	530.20	300.	23.10	65.	-	388.10	142.10	
-	Hampton	Thomas Jones	-	-	Hampton	-	112.50	42.57	75	-	155.82	-	5.	25.	-	30.	125.82	
-	Norfolk, &c.	William Lindfay	Phile. Gatewood	-	Norfolk	-	-	1089.78	1769.51	-	2859.29	770.	103.17	119.75	11.68	1004.60	1854.69	
-	-	-	-	Daniel Bedinger	-	-	-	989.77	-	-	989.77	50.	34.35	43.75	-	128.10	861.67	
-	-	-	-	John Driver	Suffolk	-	112.50	693.84	-	-	693.84	-	9.	40.	-	49.	644.84	
-	-	-	-	Copeland Parker	Smithfield	-	112.50	40.25	-	-	152.75	-	75	50.	-	50.75	102.	
-	Bermudahundred	(11) Wil. Heth	-	-	Bermudahundred	-	112.50	1.75	-	-	114.25	-	3.25	50.25	-	53.50	60.75	
-	-	-	-	Robert Walker	-	No return.	75.	464.93	396.33	-	936.26	511.02	28.71	6.	21.41	567.14	369.12	
-	-	-	-	James Gibbon	Peterburgh	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	Zach. Rowland	Richmond	-	112.50	79.94	-	-	192.14	-	2.50	36.50	-	39.	153.14	
-	Yorktown	Wil. Reynolds	-	-	Yorktown	-	112.50	231.72	-	-	344.22	-	14.	40.	9.30	63.30	280.92	
-	Tappahannock	(13) Laur. Mufe	-	Stephen Bingham	West point	No return.	112.50	84.	18	-	214.50	37.50	12.	30.	-	79.50	135.00	
-	-	-	-	-	Tappahannock	-	-	243.95	59.63	-	303.58	50.	12.	60.	262.50	384.50		30.92
-	-	-	-	(14) Peter Kemp	Urbanna	From Apr. 1 to Dec. 31, 1795.	75.	16.41	-	-	91.41	-	2.	35.	-	37.	54.41	
-	-	-	-	(12) Geo. Catlet	Port Royal	-	75.	8.50	-	-	83.50	-	50	26.	-	26.50	59.	
-	-	-	-	Thomas Moffat	Fredericksburg	No return.	-	-	-	-	-	-	-	-	-	-	-	
-	Yeocomico river	Vincent Redman	-	-	Yeocomico river	-	150.	14.45	3.	-	167.45	100.	10.15	15.	-	125.15	42.30	
-	Dumfries	David W. Scott	-	-	Dumfries	-	150.	54.87	6.87	-	211.74	60.	2.20	43.	-	110.20	101.54	
-	Alexandria	John Fitzgerald	-	Vincent Gray	Alexandria	-	75.	834.93	694.88	-	1529.78	250.43	60.	162.59	-	472.02	1056.76	
-	-	-	-	-	-	-	112.50	297.54	69.40	-	372.54	-	10.40	75.	29.	114.40	258.14	
-	Foley-landing	William Gibb	-	-	Foley Landing	No return.	-	59.86	-	-	241.76	50.	1.50	20.	-	71.50	170.26	
-	Cherry-stone	Nath. Wilkins	-	-	Cherry stone	-	-	-	-	-	-	-	-	-	-	-	-	
-	outh Quay	Thomas Bowne	-	-	outh Quay	-	150.	16.90	5.18	-	170.08	-	9.	15.	-	24.	146.08	
-	Louisville	Richard Taylor	-	-	Louisville	No return.	-	-	-	-	-	-	-	-	-	-	-	
North Carolina	Wilmington	James Read	(15) J. Walker	Thos. Callender	Wilmington	-	150.	231.89	525.52	-	907.42	386.06	35.45	33.20	3.13	462.84	444.58	
-	-	-	-	-	-	-	75.	231.90	-	-	306.90	204.16	23.72	15.33	-	243.21	63.68	
-	-	-	-	-	-	-	112.50	170.90	-	-	292.40	-	3.20	20.	-	23.20	269.20	
-	Newbern	John Daves	-	John Easton	Newbern	-	112.50	508.01	244.34	-	752.35	282.50	51.18	27.25	3.50	364.43	387.92	
-	-	-	-	J. Maccullough	Beaufort	-	112.50	22.25	-	-	134.75	-	50	4.	-	12.50	122.25	
-	Washington	William Keais	-	-	Swanborough	-	112.50	17.33	-	-	129.83	-	2.	16.	-	18.	111.83	
-	Edenton	Samuel Tredwell	-	-	Edenton	-	150.	415.98	104.74	-	670.72	187.50	12.	37.50	16.	253.	417.72	
-	-	-	-	Josiah Murdaugh	Hertford	No return.	-	370.	97.55	-	467.60	120.	13.80	37.50	-	171.30	296.30	

Abstract of Official Emoluments and Expenditures, &c.

States.	Districts.	Collectors.	Naval Officers.	Surveyors.	Places of Residence.	For what Period.	Emoluments.					Expenditures.					Balances.	
							Salary.	Fees.	Commissions.	Fine and Penalties.	Amount.	Clerk hire.	Stationary.	Office rent and fuel.	Other official expenses.	Amount.	In favour of the officers.	Against the officers.
							Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.	Dols. cts.
North-Carolina	Edenton	-	-	Laur. Mooney	Winton	No return.												
		-	-	Ebenez. Graham	Bennet's Creek	No return.												
		-	-	Levy Blount	Plymouth	-	75.	12.	-	-	87.	-	2.20	12.	2.50	16.75	70.25	
		-	-	William Benfon	Windfor	-	75.	10.25	-	-	85.25	-	2.50	10.12½	-	15.62½	60.62½	
		-	-	Henry Hunter	Skew turkey	-	75.	9.37½	-	-	84.37½	-	3.75	18.75	3.15	25.65	58.72½	
		-	-	Hardy Murfree	Murfreeborough	No return.												
	Camden	Enoch Sawyer	-	Hugh Knox	Plankbridge	From Apr. 1 to Dec. 31, 1795.	75.	87.48	18.26	-	180.74	-	10.71	12.	-	22.71	158.03	
		-	-	Thomas Williams	Nixonton	-	75.	22.25	-	-	97.25	-	-	-	3.	3.	94.25	
		-	-	Samuel Jasper	Indian Town	} No return.												
		-	-	Edmund Sawyer	Currituck Inlet													
		-	-	Fred. B. Sawyer	Pasquotank riv. br.		75.	9.25	-	-	84.25	-	5.25	15.	-	20.25	64.	
South-Carolina	George Town	Charles Brown	-	-	Newbiggen Creek	No return.												
	Charleston	Isaac Holmes	-	-	Georgetown	-	-	1643.38	5268.91	-	6912.29	3000.	350.	98.60	63.69	3512.29	3400.	
		(16) J. Simons	-	-	Charleston	-	-	1025.43	-	-	1645.43	156.67	39.89	39.09	36.99	272.64	1372.79	
		-	-	Edward Weyman	-	-	-	1050.	-	-	1050.	321.42	30.	80.25	-	431.67	618.33	
Georgia	Beaufort	John Grayson	-	-	Beaufort	} No return.												
	Savannah	John Habersham	-	-	Savannah													
		-	-	James B. Maxwell	-													
	Sunbury	George Foster	-	-	Sunbury	Sept. 30, 1795.	-	6.	-	-	6.	-	-	-	-	6.	6.	
	Brunswick	Christ. Hillary	-	-	Brunswick	} No return.												
	Saint Mary's	James Seagrove	-	-	Saint Mary's													
	Hardwick	Simons Maxwell	-	-	Hardwick													
Vermont	South Hero	Stephen Keys	-	-	South Hero													

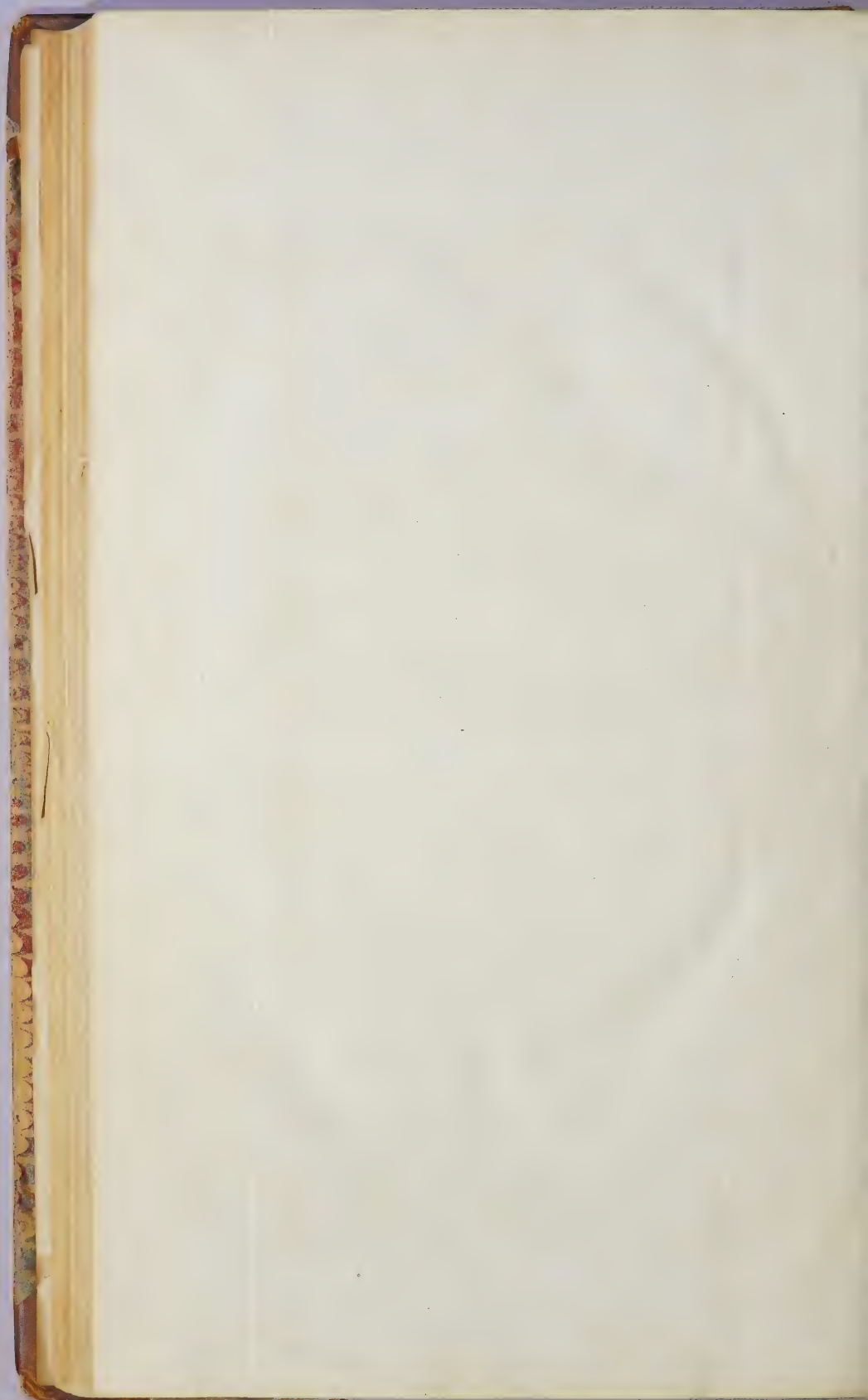
TREASURY DEPARTMENT,

COMPTROLLER'S OFFICE,

April 2d, 1796,

JOHN DAVIS,

Comptroller.



NOTES.

(1) "THE amount of commission and fees for these three quarters are more than the proportion for the year. But if the net emolument in this statement (being $682\frac{64}{100}$ dollars, including salary) was the true proportion for the year, it would yield only $910\frac{18}{100}$ dollars per annum, a sum by no means adequate to the duties and responsibility of the office.—Although the importations are not very considerable in this district, yet the returns to the treasury being similar, the duties of the office of collector is nearly equal to those ports where the commission on the imports is double the amount.—The duties of the office are also very greatly increased by the late regulations respecting the registry, enrolment, and licensing of vessels, and the exportation of merchandize, which fall wholly on the office of collector, and which indeed in this office requires the constant employment of a clerk; but the emoluments not admitting of this accommodation, I am under the necessity of foregoing the assistance of a clerk, three fourths of my time, to the injury of my health, and sometimes the delay of the public business.—To these considerations it will not be improper to add, that the universally advanced prices of the necessaries of life, well known to every housekeeper, furnishes the strongest arguments in favour of an increase of these emoluments."

Extract of a letter from Joseph Whipple, Esq. collector for the district of Portsmouth, New-Hampshire, dated February 3d, 1796.

(2) "The balance, after deducting expenditures; is three hundred and twenty dollars, which, taking into consideration the enormous rise of the necessaries of life, is not adequate to the support of my small family, though it be applied with strictest economy.

"Confiding in the justice of the government which, with delight I serve, I cheerfully submit the above to their consideration."

Extract of a letter from William Watson, Esq. collector for the district of Plymouth, Massachusetts, dated March 1st, 1796.

(3) "I must beg leave to observe, that the extension of the trade and business of this port, has greatly increased the duties of my office, and that, of necessity, I have been obliged to employ a clerk for the greatest part of the time. I am persuaded the enclosed statement will justify me in most respectfully asking for a further compensation for the duties of my office, than the law at present gives me."

Extract of a letter from Ebenezer Thompson, Esq. naval officer for the district of Providence, Rhode-Island, dated January 22d, 1796.

(4) The naval officer for the port of Newport complains of the inadequacy of his compensation to his necessary expenditures for the support of his family, and expresses a hope that some further provision will be made for him.

(5) This return commences at the time when the present surveyor entered on the duties of his office. Mr. Porter writes, that no accounts of the emoluments and expenditures of his predecessor are to be found.

(6) "It must evidently appear, that the compensation allowed me is vastly insufficient for the support of myself and family, and I should here do injustice to them, not to observe that the high and advanced prices of all kinds of necessaries for family support urge me to request an addition to my salary, or some further supply, to enable me to give my family a comfortable support.—Without some further compensation I shall not be able to maintain

my family, and must be compelled to relinquish the office.—The revenue laws restrict me from carrying on most kinds of business that can be pursued in this place, as from its soil and situation, the inhabitants almost solely depend for support on trade and navigation, from which I am debarred.

"This office has been omitted, while the salary of many other officers of the revenue have been augmented, whose official services, I do not believe, entitle them to a more comfortable support than this office merits.

"The remote situation of this port from any other port of entry will ever require an office at this place: though the immediate profits of this office to the revenue are not so very great. It however secures to other offices the collection of impost, from which (in case there was no office kept here) the revenue would be defrauded.—The immediate profits arising to the revenue from this office, I also think, sufficiently justify my asking a further allowance from government; as nearly four thousand dollars have been paid into the treasury from this office during the present year.

"It is presumed that government ever intended to allow her officers a comfortable support for themselves and families, and where it is not given, it is humbly hoped it will be allowed."

Extract of a letter from Henry P. Dering, Esq. collector for the district of Sagg Harbour, New-York, dated February 10th, 1796.

(7) "I beg leave to observe, that the whole amount of fees for 1794 is dollars 3866 ⁸⁴/₁₀₀ and of commissions dollars 6502 ⁷/₁₀₀, that the difference between that year and the last nine months arises from the great number of export entries passed during that time, and the additional number of bonds required, by the last act of Congress respecting imports. And that although the sum is stated to be the amount for nine months it is more than the net amount for the whole year, the official expences for January, February, and March, being considerably more than the amount of fees and commissions for that time."

Extract of a letter from Sharp Delany, Esq. collector for the district of Philadelphia, Pennsylvania, dated January 18th, 1796.

In a subsequent letter Mr. Delany observes, that he shall be obliged to employ an additional clerk during the present year, at a salary of 500 dollars.

(8) "I hope when Congress see the smallness of the fees and emoluments of collectors in the small ports they will advance them, as every article of support is so much higher than it ever was, and as we are excluded from any other emolument, we ought to be paid for our services. An inspector's pay is preferable to a collector's, and we are not able to pay a clerk. I am convinced I am not an hour in the day from my desk, there is not a clerk in the United States so close confined as I am; all those you are no stranger to, from knowing the many returns that are made to the treasury department."

Extract of a letter from George Bush, Esq. collector for the district of Wilmington, Delaware, dated February 23d, 1796.

(9) The excess of expenditures beyond the emoluments in this return is caused by the expence of a clerk's board being charged in addition to his hire.

(10) "As the gross amount of the emoluments of my office is small, I have endeavoured to keep the amount of my expenditures in proportion, by avoiding every expence that was not actually necessary. I have constantly executed the various duties of my office without the assistance of a clerk, and have been permitted by the collector to occupy a small space in the custom house, for an inconsiderable proportion of the expence of rent, fuel, and chandlery.

"The necessity of this economical arrangement will readily occur to you, for such are the present advanced prices of house rent, and all the necessities for the accommodation of a family, that otherwise the proceeds of my office would be very inadequate to the expence of my family."

Extract of a letter from Daniel Delozier, Esq. surveyor for the district of Baltimore, Maryland, dated March 2d, 1796.

(11) There appear to be peculiar difficulties and inconveniences attending Mr. Heth's situation.—For the accommodation of merchants and others interested in the trade of the district, he is obliged to keep his office at an inconvenient distance from his own dwelling; his absence from home is, of consequence, almost continually necessary. The situation of the office is represented to be unhealthy; no place for boarding his clerks can be obtained,

but he is obliged to provide for their support by hiring a cook, and purchasing provisions from time to time. For the great trouble and expence, to which, from these peculiar circumstances, he is exposed, he considers himself not sufficiently compensated, and relies on an augmentation of his salary.

(12) Mr. Catlett expresses a dissatisfaction with the compensation which he receives, and requests an augmentation.

(13) The following remarks are annexed to the return transmitted by the collector of Tappahannock.

"No allowance for my labour, cloathing, or any extra expences that are unavoidable; constantly confined, debarred from engaging in mercantile business, admit the business of the office would give me time, unless to a great disadvantage.—No allowance for the risk in keeping money, or incurring penalties by the law, for any unintentional misconduct.—All of which I think should be taken into consideration."

The excess of expenditures, beyond the emoluments in the account rendered, is caused by the introduction of several articles of charge under the head of official expences, which do not appear in other returns.—Such as the board of the collector, and his deputy, hire, board and cloathing of a servant, and washing for himself and deputy.

(14) Mr. Kemp observes, that the duties performed by him are equal to those of any surveyor in the district of Tappahannock, and suggests that he merits an allowance equal to that of the surveyor at Fredericksburg.

(15) In this return are included one hundred and one dollars and forty-three cents, the amount of fees received by the naval officer for administering and certifying an oath required by an inspection law of the state of North-Carolina, passed in the year 1784. The requirement of this fee was determined to be illegal, in the opinion of the attorney general, to whom the subject was referred. A copy of his letter of the 26th February last, to the secretary of the treasury, has been transmitted from this office to Mr. Walker, as a rule for his future government. A conformity to this determination will produce a reduction in the emoluments of that officer of nearly one quarter part of the present annual amount.

(16) Mr. Simons in his letter of February 1st, 1796, accompanying his return, observes, that he now employs three clerks at an expence of 1400 dollars per annum, having found, after an exertion extremely laborious and dangerous to his health, that it was not possible with less assistance to discharge the duties of the office, with accuracy and dispatch.—He has also to pay one quarter part of the rent of a new office lately engaged at 150l. per annum. These and other necessary expenditures, according to his statement, leave so small a compensation for his steady and faithful attention to the duties of an arduous and important office, that he is compelled to solicit an augmentation.

The following extract of a letter from Isaac Holmes, Esq. collector for the district of Charleston, South-Carolina, will exhibit his views of the subject.

"I here take occasion to mention, that notwithstanding the naval officer's unwearied, sedulous, and laborious attention to the various duties allotted to him, to which I am happy in bearing a testimony to the United States, of his zeal and counsel in the complicated duties of this office, yet I say the public business has compelled him to relinquish all idea of personal compensation, and to exhaust nearly all of the present provision made for him by law in the salaries of two additional clerks, which leaves him in fact destitute of any compensation.

"I early advised the naval officer at all risks, to provide more assistance, as thereby, the operations of my office would not be retarded, and the requisite returns not be delayed; but from the want of experience in the business, and a delicacy on his part, wishing to avoid every possible degree of expence to the revenue, he, as long as possible, avoided the additional aid, until the pressure of the office compelled him, rather than risk his personal reputation by delay, to exhaust his emoluments in the service of the United States, and to wait the further provision, that Congress under the existing circumstances may make him.

I will only add, that from the experience that I have already had of this officer's zeal and ability in the duties of his office, I think the United States has much good to expect from his future services."

(*) The following remark is annexed to the return transmitted by the collector of New-York.

"It is necessary to observe, that the rent of the custom house is raised from three hundred and twenty-five; to five hundred and twenty-five dollars per annum, and that every article of stationery, fuel, &c. has risen nearly in the same proportion.—Also, that as the commissions are reduced from three-eighths to three-tenths per cent. that the commission on a sum equal to that received from the 1st of April to the 31st December last, will be less by nine hundred and sixty-seven dollars and seventy-eight cents. This, with the increased rent alone, will make a difference of eleven hundred and twenty-seven dollars and seventy-eight cents. Besides, the fees for the first quarter of the year, barely exceed the fees for a single month in the subsequent quarters."

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Transmitted to the House of Representatives

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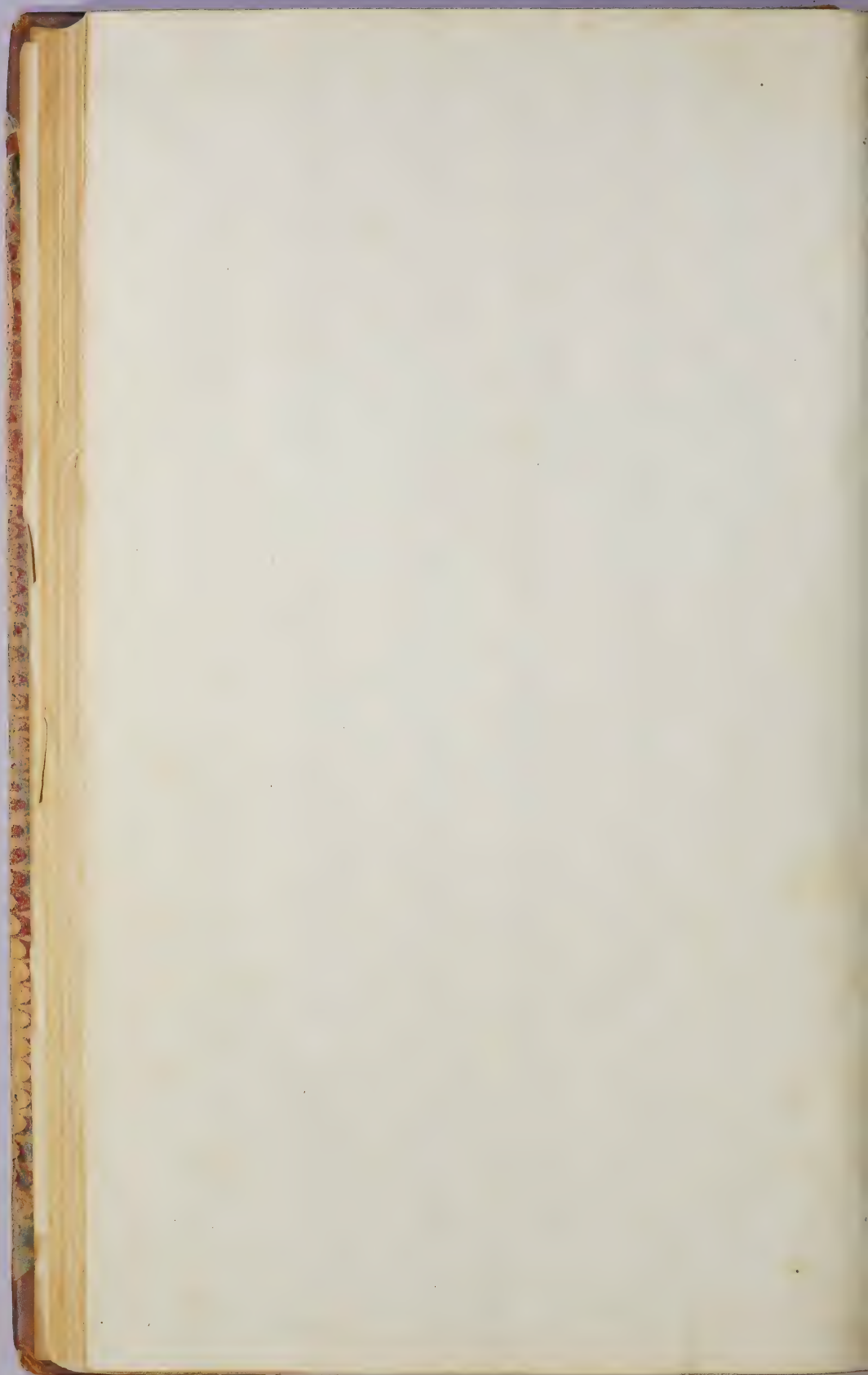
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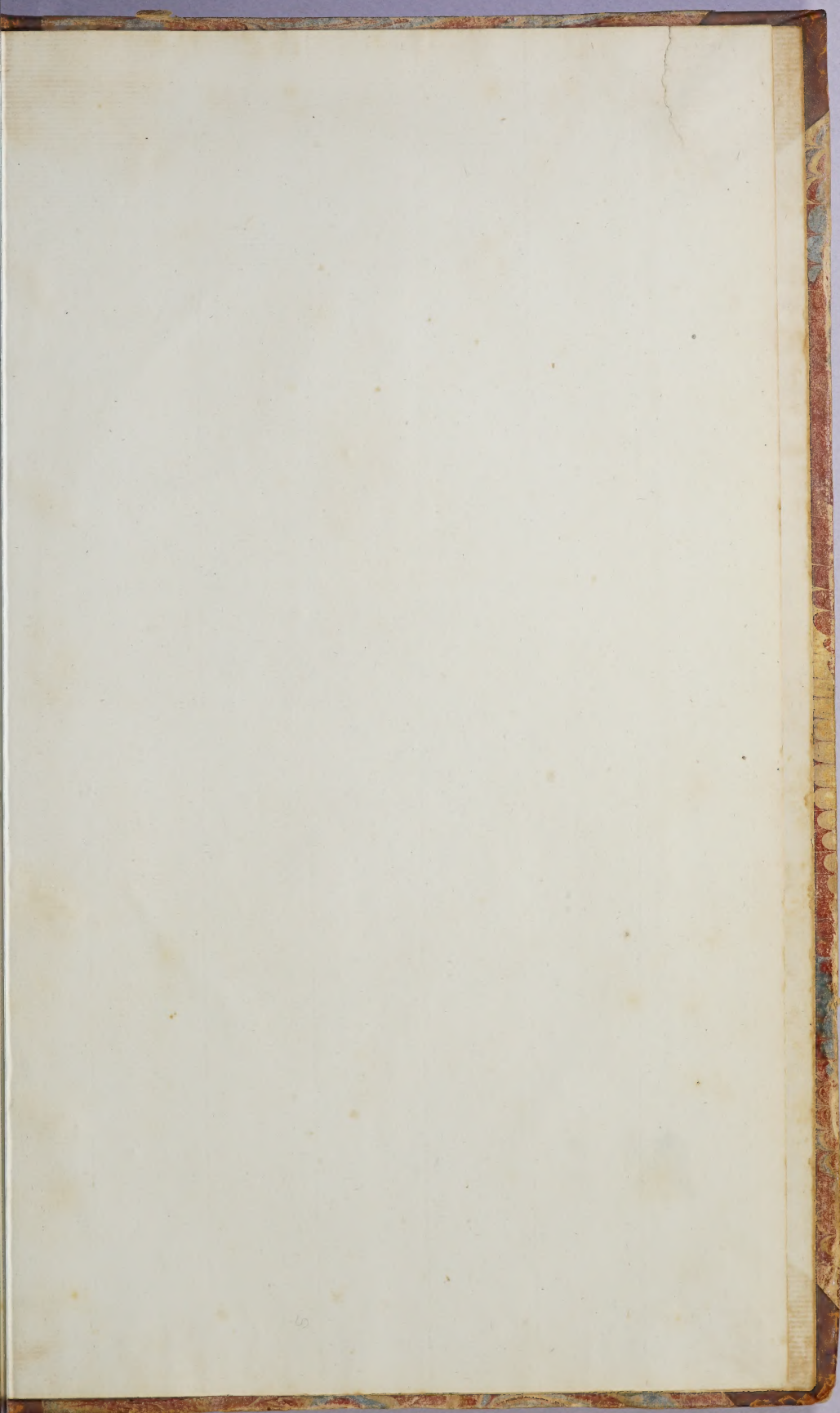
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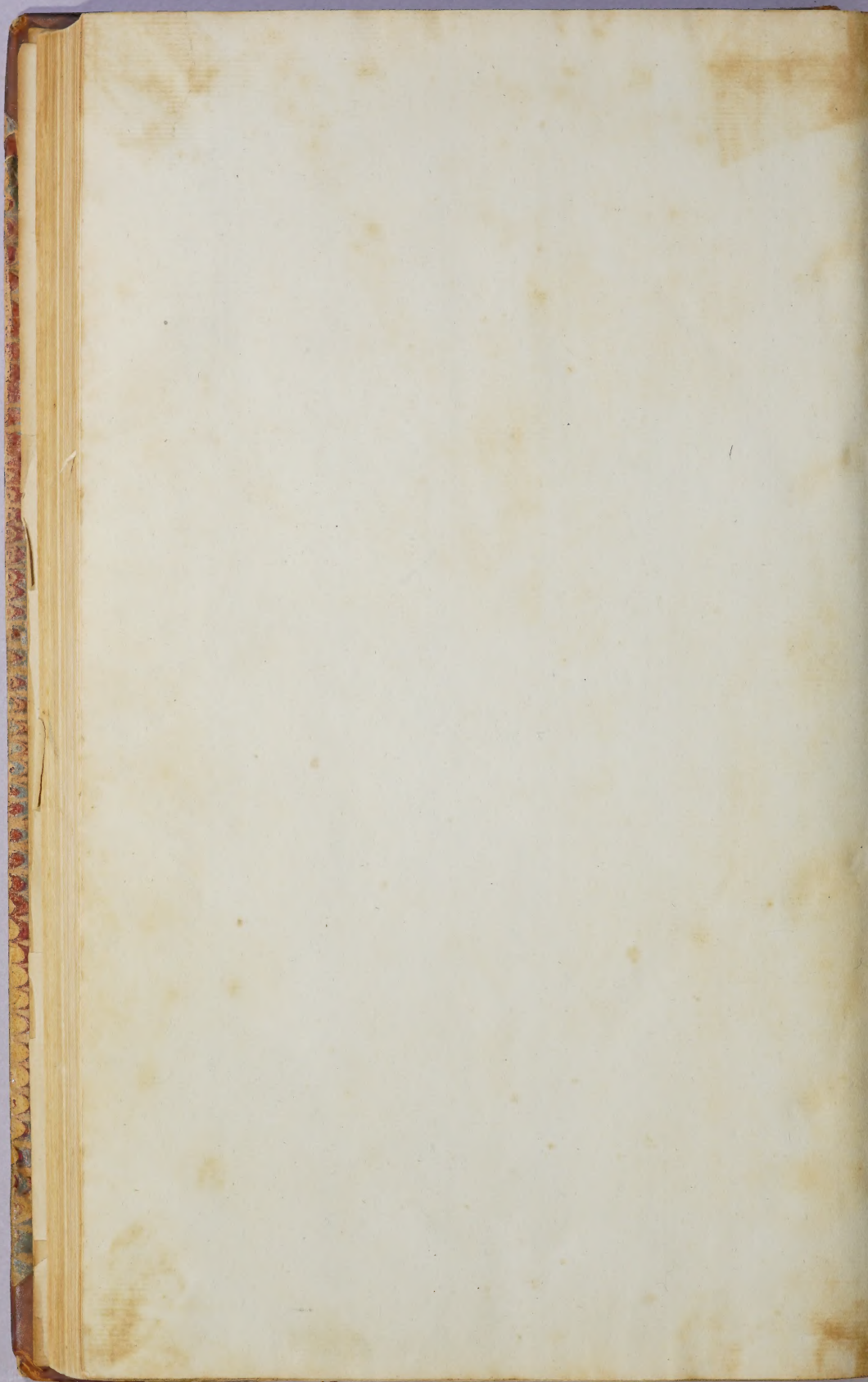
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Treasury Department, January 16, 1796.







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